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കേരള സർക്കാർ
Government of Kerala
2016



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI

Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ് KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 5 Vol. V	തിരുവനന്തപുരം, ചൊവ്വ Thiruvananthapuram, Tuesday	2016 മാർച്ച് 22 22nd March 2016 1191 മീനം 9 9th Meenam 1191 1938 ചൈത്രം 2 2nd Chaithra 1938	നമ്പർ No.
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PART IV

Private Advertisements and Miscellaneous Notifications

BAR COUNCIL OF KERALA

(Statutory Body Constituted under the Advocates Act, 1961)

(Bar Council Bhavan, High Court Campus, Kochi-682 031)

AUDITOR'S REPORT

1. We have examined the Balance Sheet as at 31st March 2012, and the Income & Expenditure account for the year ended on that date, attached herewith, of The Bar Council of Kerala, Bar Council Bhavan, High Court Campus, Kochi-31. These financial statements are the responsibility of the management of the council. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also included assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:—

- (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- (B) In our opinion, proper books of accounts have been kept by the Bar Council of Kerala so far as appears from our examination of such books.
- (C) The Balance sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account maintained by the Council.

(D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, give a true and fair view:—

- (i) In the case of the balance sheet, of the state of affairs of The Bar Council of Kerala as at 31st March 2012, and
- (ii) In the case of the Income & Expenditure account, of the excess of Income over expenditure of the Council for the year ended on that date.

For GEORGE & JOSEPH ASSOCIATES

Chartered Accountants (FRN006630S)

Kochi-18,
20-7-2015.

42/1378, Kanjiramukkil Building,
Mariyakutty John Road (Kompara),
Ernakulam North P. O.,
Kochi-682 018, Kerala
Phone:(Off) 0484-2395335
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(Sd.)
JOSEPH V. VARGHESE B.Sc. FCA,

Partner
Memb. No. 201983.

Balance Sheet as at 31st March 2012

<i>Liabilities</i>	<i>SCH</i>	<i>Amount</i>	<i>Assets</i>	<i>SCH</i>	<i>Amount</i>
CAPITAL FUND:—			Fixed Assets	D	9,934,797.90
Opening Balances		34,132,588.06			
Add:—Excess Income over Expenditure		2,754,155.94	Investments	E	26,098,736.84
Endowments	A	316,127.56	CURRENT ASSET		
			Deposit, Loans and Advances	F	907,709.03
Bar Council of India Welfare Committee		2,000,000.00			
			Bar Council of Kerala Trust		2,500,000.00
Security Deposit	B	611,375.00			
			Cash and Bank Balances	G	1,148,123.79
Current Liabilities	C	775,121.00			
Total		40,589,367.56	Total		40,589,367.56

For, The Bar Council of Kerala

(Sd.)

Secretary

Treasurer

For GEORGE & JOSEPH ASSOCIATES

Chartered Accountants (FRN 006630S)

Kochi-18,
20-7-2015.

(Sd.)
JOSEPH V. VARGHESE B.Sc. FCA

Partner
Memb. No. 201983.

Income & Expenditure Account for the year ended 31st March 2012

<i>Expenditure</i>	<i>Amount</i>	<i>Income</i>	<i>Amount</i>
(1)	(2)	(3)	(4)
To Salary & Allowances to staff	2,135,589.00	By Certificate Fees	479,700.00
,, Salary & Allow. to Secretary	597,896.00	,, Enrolment Fees	527,125.00
,, Postage, Telegram & Telephone	114,562.17	,, Registration Fees	1,976,400.00
,, Seminar Expenses	200,000.00	,, Entry Pass Collection	198,875.00
,, Meeting Expenses	165,563.00	,,	,,
Late Fees	594,000.00		
,, Printing & Stationery	200,965.40	,, Transfer Fees	80,500.00
,, Travelling Expenses	7,709.00	,, Identity Card Fee	83,112.00
,, Election Expenses	1,038,154.00	,, Complaint Fees	52,950.00
		,, Application Fees	1,201,000.00
,, Legal Expense	4,220.00	,, Resumption Fees	535,000.00
,, Miscellaneous Expenses	65,694.20	,, Practice Certificate Fee	24,200.00
		,, Suspension Delay Condonation Fee	145,000.00
,, TA & DA to Secretary	9,272.00	,, Fee from Photographer	17,325.00
		,, Guest Room Rent	400.00
,, Refund of Fees	25,000.00	,, Auditorium Service Charges	13,000.00
,, Nomination Fee Refund	145,000.00	,, Sale of Stickers	19,440.00
,, Members TA & DA	1,092,874.00	,, Rent Received	136,500.00
,, Bank Charges	538.32	,, Interest Received	230,543.03
,, Photocopying Expenses	27,572.00	,, Interest Accrued on FD	2,308,322.06
,, Repair & Renewals	46,600.50	,, Miscellaneous Income	142,783.00
,, Wages & Allowances	133,375.00	,, Duplicate Certificate Fees	23,000.00
,, Guest Room Expenses	765.00	,, Enrolment Processing Fee	62,500.00
,, Assistantce to Bar Association	80,000.00	,, Refund of Automation Expenses	14,071.00
,, Electricity Charges	134,905.00	,, Special Fee	1,255,000.00
,, Audit Fee & TDS Filing	34,000.00		
,, Water charges	5,640.00		
,, Consumables	3,980.00		
,, Annual Maintenance Charges	56,063.00		
,, Interaction with Associations	1,000.00		
,, JR Lawyers Proff Development Course	145,853.00		
,, Diesel for Generator	11,839.00		
,, Advertisement	11,115.00		
,, PF Contribution	200,246.00		
,, Depreciation	670,599.56		
,, Excess Income over Expenditure			
,, Transferred to Balance Sheet	2,754,155.94		
Total	10,120,746.09	Total	10,120,746.09

For, The Bar Council of Kerala

(Sd.)

Secretary

Treasurer

For GEORGE & JOSEPH ASSOCIATES,

Chartered Accountants (FRN 006630S)

(Sd.)

JOSEPH V. VARGHESE B.Sc. FCA,

Partner, Memb. No. 201983.

Cochin-18,

20-7-2015.

Schedules Forming Part of Balance Sheet as on 31-3-2012

SCHEDULE-A-ENDOWMENTS

Indigent and Disabled Advocate Fund	29,839.12	
Legal Aid to Poor Fund	3,475.29	
Mannath Krishna Menon Medal	185,060.05	
Nelluvai Neelakanda Iyyer Prize	37,936.00	
P. K. Kesavan Nair Fund	42,885.00	
Saradha Krishna Iyyer Prize	16,932.10	
Total	316,127.56	

SCHEDULE -B-SECURITY DEPOSIT

Defect Liability Deposit	61,375.00	
Security Deposit-Dhanalakshmi Bank	550,000.00	
Total	611,375.00	

SCHEDULE-C-CURRENT LIABILITIES

Audit Fee Payable	80,000.00	
Aid for Enrolement	5,000.00	
KAWFTC	329,841.00	
Suspense Receipt	5,330.00	
Bar Council of Kerala Trust (Advocates Act Book Fees)	354,950.00	
Total	775,121.00	

SCHEDULE: E-INVESTMENTS FIXED DEPOSITS

Dhanalakshmi Bank	10,081,824.29	
Union Bank of India	12,848,324.66	
Central Bank of India	130,500.00	
Bank of India	1,432,054.01	
State Bank of India	1,606,033.88	
Total	26,098,736.84	

SCHEDULE: F-DEPOSITS LOANS & ADVANCES

<i>Loan To Staff</i>		
Loan to Ajayan	500,000.00	
Less:- Loan Repay Ajayan	30,000.00	
	470,000.00	
Add : Accrued interest (Current Year)	4,800.00	474,800.00
Loan to Sunil (Opening balance)	208,000.00	
Less:-Loan Repay Sunil	33,000.00	
	175,000.00	
Add : Accrued interest (Current Year)	18,102.38	193,102.38
Loan to Prasad (Opening balance)	112,000.00	
Less :—Loan Repay Prasad	22,000.00	
	90,000.00	
Add :—Accrued Interest (Current Year)	12,397.02	102,397.02
Loan to Sivaraman (Opening balance)	42,000.00	
Less :—Loan Repayment Sivaraman	22,000.00	
	20,000.00	
Add:—Accrued Interest (Current Year)	18,608.21	38,608.21

Loans to Vijayan (Opening balance)	40,000.00		
Less :—Loans Repay Vijayan		22,000.00	
		18,000.00	
Add:—Accrued Interest (Current Year)		8163.42	26,163.42
<i>Festival Advances To Staff</i>			
Shivaraman		3,400.00	
Vijayan		3,400.00	
Prasad		3,400.00	
Ajayan		3,400.00	
Nirmala		3,400.00	
Sunil		3,400.00	20,400.00
Other Advances:—			
Electricity Deposit			46,238.00
Telephone Deposit			6,000.00
	Total		907,709.03

SCHEDULE: G-CASH & BANK BALANCES

Dhanalakshmi Bank Ltd. A/c 11799	36,682.35
Dhanalakshmi Bank Ltd. A/c No. 22	643,984.75
Central Bank of India A/c 5502	12,936.38
Central Bank of India A/c 5503	16,932.10
Central Bank of India A/c 5504	79,560.05
State Bank of India A/c 2588	3,476.00
State Bank of India A/c 2589	29,839.00
UBI A/c No. 18183	14,471.00
Union Bank of India A/c 7011	12,885.00
UBI A/c No. 6217	237,152.49
Cash in Hand	60,204.67
Total	1,148,123.79

SCHEDULE D: FIXED ASSETS

Sl. No.	Particulars	W.D.V. as on 1-4-2011	Addition	Total	Depreciation Rate	Amount	W.D.V. as on 31-3-2012
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Building	6,972,753.75	1,041,710.00	8,014,463.75	0%	..	8,014,463.75
2	Library	26,197.07		26,197.07	10%	2,910.78	23,286.29
3	Furniture	203,911.97		203,911.97	10%	22,656.88	181,255.09
4	Type writer	729.35		729.35	10%	72.94	656.42
5	Cycle	21.69		21.69	10%	2.17	19.52
6	Electrical Fittings	68,401.70	1,916.00	70,317.70	15%	10,547.66	59,770.05
7	Office Equipments	61,458.02	1,040.40	62,498.42	15%	9,374.76	53,123.66

8	Xerox Machine	64,511.18	150,000.00	214,511.18	15%	32,176.68	182,334.50
9	Fax Machine	19,148.56		19,148.56	15%	2,872.28	16,276.28
10	Computer & Software	26,553.55	698,360.00	724,913.55	60%	434,948.13	289,965.42
11	Lift	107,399.20		107,399.20	15%	16,109.88	91,289.32
12	Overhead Projector .	3,656.47		3,656.47	15%	548.47	3,108.00
13	Aquaguard	2,536.32		2,536.32	20%	507.26	2,029.06
14	Air Conditioner	28,538.88		28,538.88	20%	5,707.78	22,831.10
15	Office Furnishing	727,564.14	8,818.00	736,382.14	10%	73,638.21	662,743.93
16	Generator	374,998.71		374,998.71	15%	56,249.81	318,748.90
17	Punching Machine	15,172.50		15,172.50	15%	2,275.88	12,896.63
	Total	8,703,553.06	1,901,844.40	10,605,397.46		670,599.56	9,934,797.90

AUDITOR'S REPORT

1. We have examined the Balance Sheet as at 31st March 2013, and the Income & Expenditure Account for the year ended on that date, attached herewith, of The Bar Council of Kerala, Bar Council Bhavan, High Court Campus, Kochi-31. These financial statements are the responsibility of the management of the council. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also included assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:—

- (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- (B) In our opinion, proper books of accounts have been kept by the Bar Council of Kerala so far as appears from our examination of such books.
- (C) The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with the books of account maintained by the Council.

(D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, give a true and fair view:—

- (i) In the case of the balance sheet, of the state of affairs of The Bar Council of Kerala as at 31st March 2013, and
- (ii) In the case of the Income & Expenditure Account, of the excess of Income over expenditure of the Council for the year ended on that date.

Kochi-18,
12-2-2016.

42/1378, Kanjiramukkil Building,
Mariyakutty John Road (Kompara),
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Kochi-682 018, Kerala.
Phone:(Off.) 0484-2395335,
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Email:cageorge.joseph@gmail.com

For GEORGE & JOSEPH ASSOCIATES

Chartered Accountants (FRN006630S)

(Sd.)

JOSEPH V. VARGHESE B.Sc. FCA

Partner

Memb. No. 201983.

Balance Sheet as at 31st March 2013

<i>Liabilities</i>	<i>SCH</i>	<i>Amount</i>	<i>Assets</i>	<i>SCH</i>	<i>Amount</i>
CAPITAL FUND:—			Fixed Assets	D	9,745,850.64
Opening Balances		36,886,744.00			
Add:—Excess Income over Expenditure		7,037,732.51	Investments	E	31,112,440.70
Endowments	A	344,556.56	CURRENT ASSET		
			Deposit, Loans and Advances	F	1,056,934.03
Bar Council of India Welfare Committee		2,000,000.00			
			Bar Council of Kerala Trust		1,500,000.00
Security Deposit	B	611,375.00	Cash and Bank Balances	G	3,947,343.07
Current Liabilities	C	482,161.00			
Total		47,362,569.07	Total		47,362,569.07

For, The Bar Council of Kerala

(Sd.)
Secretary

(Sd.)
Treasurer

For GEORGE & JOSEPH ASSOCIATES

Chartered Accountants (FRN 006630S)

(Sd.)

JOSEPH V. VARGHESE B.Sc. FCA
Partner.

Memb. No. 201983.

Cochin-18,
12-2-2016.

Income & Expenditure Account for the year ended 31st March 2011

<i>Expenditure</i>	<i>Amount</i>	<i>Income</i>	<i>Amount</i>
(1)	(2)	(3)	(4)
To Members TA & DA	2,059,084.00	By Certificate Fees	626,500.00
„ Salary & Allowances to Staff	2,481,559.00	„ Enrolment Fees	574,150.00
„ Salary & Allow. to Secretary	770,573.00	„ Registration Fees	2,171,750.00
„ Postage, Telegram & Telephone	163,238.00	„ Entry Pass Collection	292,650.00
„ Seminar Expenses	381,261.00	„ Late Fees	830,000.00
„ Meeting Expenses	183,077.00	„ Transfer Fees	167,500.00
„ Printing & Stationery	164,334.00	„ Identity Card Fee	113,912.00
„ Travelling Expenses	7,400.00	„ Interest Received SB & Staff Loan	119,333.53
„ Lease Rent	6,400.00	„ Interest Accrued on FD	2,050,344.51
„ Legal Expense	21,020.00	„ Complaint Fees	58,250.00
„ Miscellaneous Expenses	50,970.00	„ Application Fees	1,457,400.00
„ TA&DA to Secretary	18,304.00	„ Sale of Books	1,500.00
„ Refund of Auditorium Service Charges	1,000.00	„ Resumption Fees	500,000.00
„ Website domain Reg. charges	2,500.00	„ Practice Certificate Fee	76,500.00
„ Bank Charges	551.00	„ Suspension Delay Condonation Fee	78,500.00
„ Photocopying Expenses	10,826.00	„ Fee From Photographer	22,000.00
„ Repair & Renewals	281,452.25	„ Guest Room Rent	100.00
„ Wages & Allowances	191,979.00	„ Auditorium Service Charges	21,000.00
„ Guest Room Expenses	8,512.00	„ Sale of Stickers	34,610.00
„ Electricity Charges	212,790.00	„ Rent received	162,000.00
„ Audit Fee & TDS Filing	41,220.00	„ Miscellaneous Income	123,641.00
„ Water Charges	8,105.00	„ Duplicate Certificate Fees	18,000.00
„ Consumables	4,616.00	„ Enrolment Processing Fee	78,500.00
„ Annual Maintenance Charges	45,629.00	„ Refund of Automation Expenses	365,400.00
„ JR Lawyers Proff Development Course	167,329.00	„ Special Fee	5,015,000.00
„ Diesel for Generator	10,600.00	„ Seminar Registration Fee	8,900.00
„ Legal Expense	600.00		
„ PF Contribution	171,152.00		
„ Contributions to Bar Associations	82,000.00		
„ Depreciation	381,627.28		
„ Excess Income over Expenditure Transferred to Balance Sheet	7,037,732.51		
Total	14,967,441.04	Total	14,967,441.04

For, The Bar Council of Kerala

For GEORGE & JOSEPH ASSOCIATES

(Sd.)
Secretary

(Sd.)
Treasurer

Chartered Accountants
(FRN 006630S)

(Sd.)

Cochin-18,

JOSEPH V. VARGHESE B.Sc. FCA

Schedules Forming Part of Balance Sheet as on 31-3-2013

SCHEDULE-A-ENDOWMENTS:—

Indigent and Disabled Advocate Fund	31,767.12
Legal Aid to Poor Fund	13,717.29
Mannath Krishna Menon Medal	195,919.05
Nelluvai Neelakanda Iyyer Prize	40,722.00
PK Kesavan Nair Fund	44,813.00
Saradha Krishna Iyyer Prize	17,618.10
Total	344,556.56

SCHEDULE-B-SECURITY DEPOSIT :—

Defect Liability Deposit	61,375.00
Security Deposit-Dhanalakshmi Bank	550,000.00
Total	611,375.00

SCHEDULE-C-CURRENT LIABILITIES :—

Audit Fee Payable	121,220.00
Aid for Enrolement	5,000.00
KAWFTC	291.00
Bar Council of Kerala Trust (Advocates Act Book Fees)	355,650.00
Total	482,161.00

SCHEDULE-E-INVESTMENTS FIXED DEPOSITS :—

Dhanalakshmi Bank	15,552,998.24
Union Bank of India	13,904,832.92
Central Bank of India	130,500.00
Bank of India	1,524,109.54
State Bank of India	
Total	31,112,440.70

SCHEDULE-F-DEPOSITS LOANS & ADVANCES:—

<i>Loan to Staff</i>		
Loan to Ajayan	470,000.00	
Less:- Loan Repay Ajayan	130,000.00	
	340,000.00	
Add : Accrued Interest (Current Year)	20,984.00	360,984.00
Loan to Sunil (Opening balance)	175,000.00	
Less:-Loan Repay Sunil	39,000.00	
	136,000.00	
Add : Accrued Interest (Current Year)	24,317.38	160,317.38
Loan to Prasad (Opening balance)	90,000.00	
Less :—Loan Repay Prasad	26,000.00	
	64,000.00	
Add :—Accrued Interest (Current Year)	15,473.02	79,473.02
Loan to Sivaraman (Opening balance)	20,000.00	
Add. New loan	300,000.00	
Less :—Loan Repayment Sivaraman	26,000.00	
	294,000.00	
Add :—Accrued Interest (Current Year)	18905.21	312,905.21
Loans to Vijayan (Opening balance)	18,000.00	
Less :—Loans Repay Vijayan	26,199.00	
	(8,199.00)	
Add:—Accrued Interest (Current Year)	8401.42	202.42

Festival Advances To Staff

Shivaraman	2,550.00	
Vijayan	2,550.00	
Prasad	2,550.00	
Nirmala	2,550.00	
Sunil	2,550.00	12,750.00

Other Advances:—	78,064.00
Electricity Deposit	46,238.00
Telephone Deposit	6,000.00
Total	1,056,934.03

SCHEDULE: G-CASH & BANK BALANCES

Dhanalakshmi Bank Ltd. A/c 22	3,329,961.41
Central Bank of India A/c 5502	15,722.38
Central Bank of India A/c 5503	17,618.10
Central Bank of India A/c 5504	90,419.05
State Bank of India A/c 2588	13,718.00
State Bank of India A/c 2589	31,767.00
Union Bank of India A/c 7011	14,813.00
UBI A/c No. 6217	417,410.49
Cash in Hand	15,914.27
Total	3,947,343.70

SCHEDULE: D-FIXED ASSETS

<i>Sl. No.</i>	<i>Particulars</i>	<i>W.D.V. as on 1-4-2012</i>	<i>Addition</i>	<i>Total</i>	<i>Depreciation Rate</i>	<i>Amount</i>	<i>W. D. V. as on 31-3-2013</i>
1	Building	8,014,463.75	191,710.00	8,206,173.75	0%	..	8,206,173.75
2	Library	23,286.29		23,286.29	10%	2,910.78	20,375.51
3	Furniture	181,255.09		181,255.09	10%	22,656.88	158,598.21
4	Type writer	656.42		656.42	10%	65.64	590.78
5	Cycle	19.52		19.52	10%	1.95	17.57
6	Electrical Fittings	59,770.05	320.00	60,090.05	15%	9,002.26	51,087.79
7	Office Equipments	53,123.66	650.00	53,773.66	15%	8,066.05	45,707.61
8	Xerox Machine	182,334.50		182,334.50	15%	27,350.18	154,984.33
9	Fax Machine	16,276.28		16,276.28	15%	2,441.44	13,834.84
10	Computer & Software	289,965.42		289,965.42	60%	173,979.25	115,986.17
11	Lift	91,289.32		91,289.32	15%	13,693.40	77,595.92
12	Overhead Projector	3,108.00		3,108.00	15%	466.20	2,641.80
13	Aquaguard	2,029.06		2,029.06	20%	405.81	1,623.25
14	Air Conditioner	22,831.10		22,831.10	20%	4,566.22	18,264.88
15	Office Furnishing	662,743.93		662,743.93	10%	66,274.39	596,469.54
16	Generator	318,748.90		318,748.90	15%	47,812.34	270,936.57
17	Punching Machine	12,896.63		12,896.63	15%	1,934.49	10,962.14
	Total	9,934,797.92	192,680.00	10,127,477.92		381,627.28	9,745,850.64